

**THE TEEN PREGNANCY PROGRAM
OF
THE TREE OF LIFE MENTORSHIP PROGRAM, INCORPORATED
MONROE, LOUISIANA**

**FINANCIAL STATEMENTS
AND COMPILATION REPORT
AND AGREED UPON-PROCEDURES
WITH SUPPLEMENTAL INFORMATION
As of And for The Year Ended December 31, 2005**

BY

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9-06

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As of And for The Year Ended December 31, 2005**

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OF
THE TREE OF LIFE MENTORSHIP PROGRAM, INCORPORATED
Monroe, Louisiana**

**Financial Statements
and Compilation Report
and Agreed-Upon Procedures
with Supplemental Information
As of and for the Year Ended December 31, 2005**

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Compilation Report

To the Board of Directors of
The Tree Of Life Mentorship Program, Incorporated

I have compiled the accompanying statement of financial position for the Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated (a nonprofit organization) as of December 31, 2005, and the related statements of activities, functional expenses, and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Rosie D. Harper
Certified Public Accountant

Monroe, Louisiana
June 28, 2006

FINANCIAL STATEMENTS

**THE TEEN PREGNANCY PROGRAM
OF
THE TREE OF LIFE MENTORSHIP PROGRAM, INCORPORATED**

Statement A

**Statement of Financial Position
December 31, 2005**

Assets

Grant Receivable	\$ -
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Total Assets	<u>-</u>
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Liabilities and Net Assets

Liabilities	<u>-</u>
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Total Liabilities	<u>-</u>
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Net Assets	<u>-</u>
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Total Liabilities and Net Assets	<u>\$ -</u>
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See Accountants' Compilation Report and Notes to Financial Statements.

THE TEEN PREGNANCY PROGRAM
OF
THE TREE OF LIFE MENTORSHIP PROGRAM, INCORPORATED

Statement B

Statement of Activities
For the Year Ended
December 31, 2005

UNRESTRICTED NET ASSETS

Support

Other Revenues	\$ -
Total Support	<u>-</u>

TOTAL UNRESTRICTED SUPPORT	<u>-</u>
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Net Assets Released from Restrictions

Restrictions Satisfied by Payments	<u>42,000</u>
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TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	<u>42,000</u>
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Expenses

General and Administrative Expense	3,540
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Program Expense	<u>38,460</u>
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Total Expenses	<u>42,000</u>
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Change in Unrestricted Net Assets	<u>-</u>
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TEMPORARILY RESTRICTED NET ASSETS

Grants	
Federal	42,000

Net Assets Released from Restrictions

Restrictions Satisfied by Payments	<u>(42,000)</u>
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Change in Temporarily Restricted Net Assets	<u>-</u>
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Change in Net Assets	<u>-</u>
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Net Assets as of Beginning of Year	<u>-</u>
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Net Assets as of End of Year	<u><u>\$ -</u></u>
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See Accountants' Compilation Report and Notes to Financial Statements.

THE TEEN PREGNANCY PROGRAM
OF
THE TREE OF LIFE MENTORSHIP PROGRAM, INCORPORATED

Statement C

Statement of Cash Flows
For the Year Ended
December 31, 2005

Operating Activities	<u>All Funds</u>
Change in Net Assets	\$ -
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by Operating Activities:	
Decrease in Grants Receivable	4,200
Decrease in Accounts Payable	(3,025)
Decrease in Due from General Fund	<u>(1,175)</u>
Total Adjustments	<u>-</u>
Net Cash Provided by Operating Activities	<u>-</u>
 Cash and Cash Equivalents as of Beginning of Year	 <u>-</u>
Cash and Cash Equivalents as of the End of Year	<u>\$ -</u>

See Accountants' Compilation Report and Notes to Financial Statements.

THE TEEN PREGNANCY PROGRAM
OF
THE TREE OF LIFE MENTORSHIP PROGRAM, INCORPORATED

Statement D

Statement of Functional Expenses
For the Year Ended
December 31, 2005

	<u>General and Administrative</u>	<u>Program</u>	<u>Total</u>
Personnel Costs			
Salaries and Wages	\$ 2,696	\$ 19,725	\$ 22,421
Total Personnel Costs	<u>2,696</u>	<u>19,725</u>	<u>22,421</u>
Other Expenses			
Insurance	425	-	425
Other Purchase Professional Services	-	9,664	9,664
Professional and Technical Services	419	5,300	5,719
Property Services Rental	-	2,370	2,370
Supplies	-	1,401	1,401
Total Other Expenses	<u>844</u>	<u>18,735</u>	<u>19,579</u>
Total Functional Expenses	<u>\$ 3,540</u>	<u>\$ 38,460</u>	<u>\$ 42,000</u>

See Accountants' Compilation Report and Notes to Financial Statements.

**The Teen Pregnancy Program
of
The Tree Of Life Mentorship Program, Incorporated
Monroe, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2005**

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated (a private non-profit organization) is domiciled in the State of Louisiana at Monroe, Louisiana. The Organization is recognized as a tax-exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The organization was established to work with at risk youths, troubled teens, and minor juvenile offenders who have the potential, skills and desires to excel in educational and social setting, but have not had or taken advantage of the opportunities to do so. This program provides supportive social services to individuals and families throughout the community. The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated, has proven to be an asset to families, schools, and the community in it's various works throughout Ouachita Parish in Monroe, Louisiana. A Board of Directors governs the Organization. The Board Members receive no compensation.

Basis of Presentation

For the period ended December 31, 2005, the Organization followed the provisions of Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Statement No. 117 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general-purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows.

Public Support and Revenue

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of state and private grants, fundraising, and contributions. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor.

The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated
Notes to Financial Statements (Continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 2005, The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated had no cash or cash equivalent.

NOTE B. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE C. BUDGET PRACTICES

The Organization prepares an annual budget that is approved by the Board of Directors prior to being submitted to the granting authority.



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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Management of The Tree of Life Mentorship Program, Inc.

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management the Tree Of Life Mentorship Program, Incorporated, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about the Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated's, compliance with certain laws and regulations during the year ended December 31, 2005 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of Federal, State and Local Award Expenditures for the fiscal year, by grant and grant year.

The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated's Federal award expenditures for all Federal programs for the fiscal year follow:

Federal Grant Name	Grant Year	OEDA No.	Amount
<u>Temporary Assistance for Needy Families (TANF)</u>	12/31/05	93.558	\$42,000
Total Expenditures			\$42,000

2. For each Federal, State, and Local Award, I randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

**The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated
Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)**

3. For the items selected in Procedure 2, I traced the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 2, I determined if the six disbursements were properly coded to the correct fund and general ledger account.

All six of the payments were properly coded to the correct fund and general ledger account.

5. For the items selected in Procedure 2, I determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the board of directors.

6. For the items selected in Procedure 2: For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

I reviewed the previously listed disbursements for types of services allowed or not allowed. Each of the six disbursements did comply with the allowability requirements of the program.

Eligibility

I reviewed each of the previously six disbursements for eligibility requirements. Each of tested disbursements did comply with eligibility of the program.

Reporting

I reviewed each of the previously six disbursements for reporting requirements. Each of the tested disbursements did comply with the reporting requirements of the program.

7. For the programs selected for testing in Procedure 2 that have been closed out during the period under review, compare the closeout report, when required, with the entity's financial records to determine whether the amounts agree.

When each of the six items tested in Procedure 2 were compared with the close out reports, the amount in the close out report agreed with the entity's financial records.

**The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated
Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)**

Open Meetings

8. N/A

Comprehensive Budget

9. For all grants exceeding five thousand dollars, I determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

The Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

10. N/A

This report is intended solely for the use of management of the Teen Pregnancy Program of the Tree Of Life Mentorship Program, Incorporated, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rosie D. Harper

Certified Public Accountant

June 28, 2006

SUPPLEMENTAL INFORMATION

THE TEEN PREGNANCY PROGRAM
OF
THE TREE OF LIFE MENTORSHIP PROGRAM, INCORPORATED

Schedule 1

Statement of Activities -Budget to Actual
For the Year Ended
December 31, 2005

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Revenue			
Federal Grant	\$ 42,000	\$ 42,000	\$ -
Total Revenue	<u>42,000</u>	<u>42,000</u>	<u>-</u>
General and Administrative			
Personnel Costs			
Salaries and Wages	2,696	2,696	-
Total Personnel Costs	<u>2,696</u>	<u>2,696</u>	<u>-</u>
Other Expenses			
Insurance	425	425	-
Other Purchase Professional Services	-	-	-
Professional and Technical Services	419	419	-
Supplies	-	-	-
Total Other Expenses	<u>844</u>	<u>844</u>	<u>-</u>
Total General and Administrative Expense	<u>3,540</u>	<u>3,540</u>	<u>-</u>
Program			
Personnel Costs			
Salaries and Wages	19,725	19,725	-
Total Personnel Costs	<u>19,725</u>	<u>19,725</u>	<u>-</u>
Other Expenses			
Other Purchase Professional Services	9,664	9,664	-
Professional and Technical Services	5,300	5,300	-
Property Services Rental	2,370	2,370	-
Supplies	1,401	1,401	-
Total Other Expenses	<u>18,735</u>	<u>18,735</u>	<u>-</u>
Total Program Expenses	<u>38,460</u>	<u>38,460</u>	<u>-</u>
Total Functional Expenses	<u>42,000</u>	<u>42,000</u>	<u>-</u>
Budget Excess (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accountants' Compilation Report.

LOUISIANA ATTESTATION QUESTIONNAIRE

June 28, 2006

Rosie D. Harper, CPA, LLP
141 DeSiard Street, Suite 325
Monroe, Louisiana 71202

In connection with your compilation of our financial statements as of December 31, 2005 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement,

Louisiana Attestation Questionnaire (Continued)

matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [☒] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [] No [☒]

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes [☒] No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.


Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance, which may occur up to the date of your report.

Secretary _____ Date

Treasurer _____ Date

_____
President 6/28/06 Date